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# **GEORGIA DEPARTMENT OF REVENUE**

## **2018 Forest Land Assistance Grant**

### **COUNTY/CITY INSTRUCTION WITH FORMS**

These forms may be found on our website  
<http://www.dor.ga.gov>

## FORM PT 77

The form PT-77 is to be completed by the Tax Commissioner or fiscal authority requesting Forest Land Assistance Grants for county, county school, special district tax purposes, municipality, or independent school.

The following documents must be attached to Form PT77:

- Form PT32.1A FLPA Revenue Reduction Calculation Worksheet
- Form PT35 (or PT38) Millage Rate Certifications;
- **A scanned electronic copy of each recorded FLPA covenant; and**

Complete the PT77 form with the following information:

<b>District Name -</b>	The name of each district should be shown at the top of each column. These names should be the same as submitted on form PT-553C.
<b>Net Millage Rate -</b>	Show the net millage rate as certified on form PT-35 for County, County School and Special Districts and from form PT-38 for your City and Independent School systems.
<b>Reimbursement Value -</b>	For each adjustment given, show the reimbursement value calculated using the PT32.1A worksheet.
<b>Total Reimbursement -</b>	List the total dollar amount of reimbursement value for each district.
<b>Prior Year Adjustments -</b>	For each district add together all 'Prior Year Adjustments' - enter total for each respective district.
<b>Current Year Adjustments -</b>	For each district add together all 'Current Year Adjustments' - enter total for each respective district.
<b>Net Adjustments -</b>	Combine all 'Adjusted District Totals' and enter this amount.
<b>Net FLPA Grant -</b>	Enter the net dollar amount of reimbursement grant to be issued for each district and total the column.
<b>Signature and Date -</b>	Signature and date must be completed by Tax Commissioner.

**Failure to properly complete this form in an accurate manner and to provide the **required documentation** when submitting will cause your certification to be held or returned until the necessary paperwork is received, thus delaying reimbursement of your funds.**

## FORM PT 77-A

The form PT-77A is to be completed by the Tax Commissioner or fiscal authority certifying adjustments made to the Forest Land Assistance Grant for County, County School or Special District tax purposes. This form should also be used for adjustment certification to any City or Independent School if the Tax Commissioner is the local billing authority for these municipal entities.

This form is a summary of all adjustments to the prior year grants. It is not necessary to submit a detailed list of adjustments, however, it is required that a detailed list be maintained in the tax officials office for audit purposes.

Types of Adjustments include the following:

- Any Forest Land Assistance Grant that was not given, but should have been – **attach a copy of the recorded FLPA covenant;**
- Any Forest Land Assistance Grant that was given, but should not have been; and
- Any Adjustments in value, eligibility or breach of covenant that affects the credit.

Complete the form with the following information:

<b>District Name -</b>	The name of each district should be shown at the top of each column. These names should be the same as submitted on form PT-553C.
<b>Net Millage Rate -</b>	Show the net millage rate as certified on form PT-35 for County, County School and Special Districts and from form PT-38 for your City and Independent School systems.
<b>Revenue Reduction Value -</b>	For each adjustment given, show the adjustment value.
<b>Total Adjusted Grant -</b>	List the total dollar amount of adjustments for each district.
<b>Adjusted District Totals -</b>	For each district add together all 'Total Adjusted Credits' for prior years - enter total for each respective district.
<b>Total Adjustments -</b>	Combine all 'Adjusted District Totals' and enter this amount.
<b>Signature and Date -</b>	Signature and date must be completed by Tax Commissioner.

**Failure to properly complete this form in an accurate manner and to provide the **required documentation** when submitting will cause your certification to be held or returned until the necessary paperwork is received, thus delaying reimbursement of your funds.**